

CALCAGNI WOMENS SERVICES

**Financial Statements
and Independent Auditor's Report**

**December 31, 2000
(with comparative totals for 1999)**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the State Budget Office of the Legislative Justice Unit, where appropriate, at the office of the parish clerk of court.

Release Date 04/11/01

Beall, Myers & White (A.P.C.)
Law Firm (Auditor)

STATE OF MISSISSIPPI
LEGISLATIVE JUSTICE UNIT
BUDGET OFFICE

CONTENTS	PAGE
INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS	1-2
FINANCIAL STATEMENTS	
STATEMENT OF FINANCIAL POSITION	3-4
STATEMENT OF ACTIVITIES	5
STATEMENT OF FUNCTIONAL EXPENSES	6
STATEMENT OF CASH FLOWS	7
NOTES TO FINANCIAL STATEMENTS	8-12
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN ASSESS OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	13-14
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-110	15-16
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	17-18
SUPPLEMENTAL INFORMATION	
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	20

Sealla, Myers & White (APC)
Los Angeles, California



Atty. General's Office

Public Defender's Office

Int'l. Court, CR

U.S. Dist. Ct., D. CR, CR

Gov. Sec. Plan, CR

Notes:

Source Information

Control Panel: Accounting

Source of Income

Control Panel: Accounting



Atty. General's Office

Int'l. Court, Income (CR)

CR's Int'l. CR

Int'l. Court, Income (CR)

(CR) CR's Int'l.

CR's Int'l. CR's Int'l.

(CR) CR's Int'l.

(CR) CR's Int'l.

www.swm.com

John: info@swm.com

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

To the Board of Directors
Calaveras Women's Shelter
Lake Charles, Louisiana

We have audited the accompanying statement of financial position of Calaveras Women's Shelter (a nonprofit organization) as of December 31, 2009, and the related statement of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Calaveras Women's Shelter as of December 31, 2009, and the changes in its net assets and its cash flows for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated February 3, 2010 on our consideration of Calaveras Women's Shelter's internal control over financial reporting and our view of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of our audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of California Women's Markets taken as a whole. The accompanying schedule of expenditures of Federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations," and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Seidlin, Myers & White (APC)

Seidlin, Myers & White (APC)

Los Angeles, CA

February 1, 2000

Seidlin, Myers & White (APC)

Los Angeles, California

Calvin Klein, Inc.

STATEMENT OF FINANCIAL POSITION

December 31, 1999

ASSETS

	2000	1999
		(in thousands)
CURRENT ASSETS		
Cash in bank	\$ 185,990	\$ 185,990
Certificate of deposit	94,371	95,134
State securities	41,691	21,882
Commodities inventory	0	367
Accrued income	644	664
Prepaid expenses	4,611	4,611
Total current assets	327,607	308,648
FIXED ASSETS - AT COST		
Land	13,611	13,611
Buildings	114,179	595,399
Construction in progress	0	60,641
Works of art	4,631	4,631
Furniture, fixtures and equipment	70,844	76,893
Total	193,265	650,175
Less accumulated depreciation	(276,732)	(258,385)
	116,533	391,790
OTHER ASSETS		
Real deposit	430	430
TOTAL ASSETS	\$ 540,570	\$ 790,863

The accompanying notes are an integral part of this statement.

Ernst & Young LLP

(an advisory firm)

2

LIABILITIES AND NET ASSETS

	2000	2000 interim data
CURRENT LIABILITIES		
Accounts payable	\$ 1,000	\$ 5,000
Other current liabilities	0	0
Payroll taxes payable	0	911
Retainage payable	0	5,188
Total current liabilities	1,000	6,099
NET ASSETS		
Unrestricted net assets:		
Operations	284,137	287,194
Fixed assets	543,431	551,711
Total unrestricted net assets	828,568	838,905
Temporarily restricted net assets:		
Operations	53,651	55,145
Fixed assets	16,430	12,639
Total temporarily restricted net assets	70,081	67,784
Total net assets	898,649	906,689
TOTAL LIABILITIES AND NET ASSETS	\$ 900,000	\$ 945,000

Bohler, Myers & White (BMC)
Cost Accountants & Advisors

Children's Women's Union

STATEMENT OF FINANCIAL EXPENDITURE

December 31, 2000
(with comparative totals for 1999)

	1999			1998 (Amounts in thousands)	
	Program Services		Supporting Services	Total Program and Supporting Services Expenditures	Total Program and Supporting Services Expenditures
	Salaries, Fees and Contract Costs	Contracting	Travel and General		
Salaries	\$ 113,000	\$ 188,240	\$ 360,071	\$ 661,311	\$ 658,174
Payroll taxes and Fringe benefits	77,000	41,484	39,111	157,595	154,894
Total personnel	190,000	229,724	399,182	818,906	813,068
Client needs	48,070	0	48,173	0	48,170
Books and subscriptions	1,380	0	1,380	0	1,380
Business	4,704	0	4,704	4,704	11,740
Maintenance and repair	16,000	0	16,000	1,100	17,100
Office supplies and expenses	0	0	0	9,600	9,600
Postage and business	481	0	481	4,700	4,700
Printing	481	0	481	4,187	4,700
Professional services	0	0	0	16,240	17,190
Rent	16,000	0	16,000	0	16,000
Supplies	11,331	0	11,331	0	4,575
Travel and conferences	0	0	0	0	0
Telephone	7,744	0	7,744	1,744	8,488
Taxes and contributions	10,000	0	10,000	11,004	10,000
Utilities	18,184	0	18,184	1,600	19,784
Volunteer services	18,411	0	18,411	18,411	18,411
Total program/indirect Expenditures	347,990	239,908	571,848	894,863	878,448
Depreciation	20,000	0	20,000	1,100	20,000
Total expenditures	\$ 367,990	\$ 239,908	\$ 591,848	\$ 895,963	\$ 898,448

The accompanying notes are an integral part of this statement.

Scott A. Myers, Jr. (CFO)
Lead Counsel, Louisiana

Calabrese Women's Studies
Statement of Cash Flows
For the year ended December 31, 2000

	<u>2000</u>	<u>1999</u> <u>(prior year)</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from contributions and special events	\$ 181,113	\$ 67,008
Cash received from United Way	128,873	120,888
Cash received from governmental grants	231,114	588,937
Interest income received	5,694	8,887
Cash paid for operating expenses	<u>(793,860)</u>	<u>(882,880)</u>
Net cash provided by operating activities	81,831	51,983
CASH FLOWS FROM INVESTING ACTIVITIES		
Bank deposit refunded	0	30
Purchase of property and equipment	<u>(77,614)</u>	<u>(58,747)</u>
Redemption of six month cash flows of deposit	0	96,184
Net cash paid to/provided by investing activities	<u>(77,614)</u>	36,867
Net increase in cash	10,217	71,690
Cash and cash equivalents, beginning of period	<u>271,128</u>	<u>199,438</u>
Cash and cash equivalents, end of period	\$ <u>281,345</u>	\$ <u>271,128</u>

The accompanying notes are an integral part of this statement.

Scuderi, Johnson & White (SJW)
Certified Public Accountants

NOTES TO FINANCIAL STATEMENTS

December 31, 2008

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Nature of activities

Catholic Women's Shelter provides around the clock shelter and temporary lodging for victims of family violence and their children. Comprehensive counseling and supportive services are also provided as well as Rape Crisis counseling.

2. Basis of accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

3. Support and Revenue

Catholic Women's Shelter receives its grant and contract support primarily from the Louisiana Department of Health and Human Resources and the Louisiana Commission on Law Enforcement. The majority of the grants are not reimbursement grants. Revenue is recorded as temporarily restricted and the portion that entitled grantee institutions during the year is reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

4. Contributions

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. When a temporary restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

5. Tax-exempt status

Catholic Women's Shelter was incorporated under the laws of the State of Louisiana on January 23, 1978. The corporation is operated exclusively for charitable and educational services and has qualified for the exemption from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. In addition, the organization has been acknowledged by the Internal Revenue Service not to be a private foundation within the meaning of Section 509(a) of the Code.

Seaford, Myers & White (SMW)
Chartered Accountants
New Orleans, Louisiana

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2000

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

A. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the use of management's estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

B. Property and equipment

Property and equipment is stated at cost or fair market value at date of donation for in-kind contributions. Depreciation is provided over the estimated useful lives of the assets using the straight-line method. Depreciation amounted to \$21,031 and \$24,677 in the years ended December 31, 2000 and 1999, respectively, and is calculated on the straight-line method based on the estimated useful lives below:

Buildings	30 and 40 years
Works of art	Five depreciable
Furniture, fixtures and equipment	3 - 6 years

The organization follows the practice of capitalizing all property and equipment in excess of \$100.

C. Total Columns

Total columns are presented to facilitate financial analysis. Data in these columns do not present financial position and results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

D. Reconciliation

For comparability, amounts from the year ended December 31, 1999 have been reclassified, where appropriate, to conform with the financial presentation for the year ended December 31, 2000.

Koski, Myers & White (MPC)

Last Century, Inc.

Calvin's Women's Shelter

MOVES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2000

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

19. Financial Activities of Calvin's

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

NOTE B - CHANGES IN PROPERTY AND EQUIPMENT

Property and equipment, beginning of period	1	161,110
Purchases of property and equipment - at cost		71,114
Disposals of property and equipment		<u>(2,470)</u>
Property and equipment, end of period	1	<u>229,754</u>

NOTE C - DONATED MATERIALS AND SERVICES

Included in contributions revenue and program expense is the estimated value of donated materials, equipment and volunteer hours of \$40,714 and \$36,680 for the years ended December 31, 2000 and 1999, respectively. Contributed services were used for shelter programs and other and clerical activities.

NOTE D - GRANTS FROM GOVERNMENTAL AGENCIES

A summary of grants from governmental agencies during 2000 and 1999 are as follows:

	2000	1999
Temporarily restricted - Operations:		
LOL F.A.	1	\$ 34,000
City of Lake Charles (BUC)		11,680
Louisiana Department of Health and Human Resources		248,680
Louisiana Commission on Law Enforcement		175,260
Office of Public Health		52,960
Louisiana Coalition Against Domestic Violence		0
Other Funding Sources		10,520
	1	<u>\$ 315,880</u>

Suzanne Meyer de White (APC)
 Vice President
 20

Caladonia Warren's Shelter

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2000

NOTE E - TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets are available for the following purposes or periods:

Program and supporting activities		
Periods after December 31, 2000	\$	43,482
Fund assets restricted to program activities		<u>14,480</u>
Total temporarily restricted net assets	\$	<u>\$57,962</u>

Net assets were released from donor restrictions by incurring expenses satisfying the purposes specified by donors as follows:

Program activities, accomplished		
Program and supporting activities	\$	<u>\$57,962</u>

NOTE F - COMPENSATED ABSENCES

Employees of the Caladonia Warren's Shelter are entitled to paid vacation, paid sick days, and personal days off depending on job classification, length of service, and other factors. It is impractical to estimate the nature of compensation for future absences, and, accordingly, no liability has been recorded in the accompanying financial statements. The Caladonia Warren's Shelter's policy is to recognize the costs of compensated absences when they are actually paid in cash.

NOTE G- PENSION COSTS

The Caladonia Warren's Shelter has a defined contribution pension plan that covers all personnel who have completed one year of service consisting of at least 1,000 hours and are at least twenty-one years of age. Contributions to the plan were based on three percent of gross wages and amounted to \$18,471 and \$16,000 for the years ended December 31, 2000 and 1999, respectively.

Stallin, Myers & White (RPO)
Last Census, 1990-2000

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2000

NOTE 8 - STATEMENTS OF CASH FLOWS

Reconciliation of changes in net assets to net cash provided by operating activities

	<u>2000</u>	<u>1999</u>
Change in net assets	\$ 48,812	\$ 10,968
Adjustments to reconcile net assets to net cash provided by operating activities:		
Depreciation	11,008	10,877
Loss on disposal of assets	240	0
Changes in current liabilities:		
Pay (accounts) receivable	(1,070)	(1,074)
Prepaid expense	200	653
Inventory	(67)	144
Accrued interest	(100)	12
Maintenance allowed in:		
Accounts payable	(284)	(1,000)
Other current liabilities	(6,198)	1774
Accrued payroll taxes	(811)	(1,891)
	<u>14,828</u>	<u>17,239</u>
Net cash provided by operating activities	\$ <u>63,640</u>	\$ <u>28,207</u>

For purposes of the statement of cash flows, cash equivalents include all highly liquid debt instruments with original maturities of three months or less.

Bohler, Heger & White (BHC)

Last Exam 1/2/2000



Attn: Direct Hire to
Senior Business Consultant

Local Office Of:
11 Dow Road, St. Charles, MO
Louisiana Office:

Phone:
Attention: Director of
Contract Procurement

Phone in Louisiana:
Contract Procurement



801 West Center Street
Los Angeles, Arizona 90012

PO Box 1412
Los Angeles, Arizona 90012

801-477-4444
800-464-4444 (Toll Free)

800-477-4444 FAX
800-477-4444 FAX

www.sawgroup.com
E-Mail: info@sawgroup.com

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND
ON INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN ASSESSMENT OF FINANCIAL STATEMENTS
PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors
Calcasieu Warrior's Shelter
Lake Charles, Louisiana

We have audited the financial statements of Calcasieu Warrior's Shelter for separately organizing us of and for the year ended December 31, 2003, and have based our report thereon dated February 3, 2004. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Calcasieu Warrior's Shelter's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Calcasieu Warrior's Shelter's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not allow to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the board of directors, management, the legislative bodies, and federal auditing agencies and goes through audits. However, this report is a matter of public record, and its distribution is not limited.

Sealini, Myers & White (APC)

Sealini, Myers & White (APC)

1400 Charles, E.A.

February 1, 2001

Sealini, Myers & White (APC)

1400 Charles, E.A.



16100 Santa Fe Ave.

Denver, Colorado 80242

Smith, Myers & White

16100 Santa Fe Ave., Ste. 200

Denver, Colorado 80242

Attention:

Compliance Section or
Denver State Government

Smith, Myers & White
Denver State Government



16100 Santa Fe Ave.

Denver, Colorado 80242

16100 Santa Fe Ave.

Denver, Colorado 80242

16100 Santa Fe Ave.

Denver, Colorado 80242

16100 Santa Fe Ave.

Denver, Colorado 80242

www.smwcpa.com

16100 Santa Fe Ave.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND
ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
WITH GAOB CIRCULAR A-133**

To the Board of Directors
Colorado Women's Shelter
Little Charles, Louisiana

Compliance

We have audited the compliance of Colorado Women's Shelter (a nonprofit organization) with the types of compliance requirements described in the "U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement" that are applicable to each of its major federal programs for the year ended December 31, 2006. Colorado Women's Shelter's major federal programs are identified in the summary of auditor's audit scope portion of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Colorado Women's Shelter's management. Our responsibility is to express an opinion on Colorado Women's Shelter's Organization's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards for standards applicable to financial audits stipulated in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations". These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Colorado Women's Shelter's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Colorado Women's Shelter's compliance with State requirements.

In our opinion, Calabasas Women's Shelter complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2000.

Internal Control Over Compliance

The management of Calabasas Women's Shelter is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Calabasas Women's Shelter's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OAGB Circular A-333.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the audit committee, management, and federal funding sponsor and state through entities. However, this report is a matter of public record and its distribution is not limited.

Ernst, Myers & White (INC)

Ernst, Myers & White (APC)
Lake Charles, LA
February 1, 2001

Ernst, Myers & White (APC)
Lake Charles, Louisiana
12

Calabasas Women's Shelter

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

December 31, 2008

SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of Calabasas Women's Shelter.
2. No reportable conditions were disclosed during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements at Calabasas Women's Shelter were disclosed during the audit.
4. No reportable conditions were disclosed during the audit of the major federal award programs.
5. The auditor's report on compliance for the major federal award programs for Calabasas Women's Shelter expresses an unqualified opinion on all major federal programs.
6. The audit disclosed no audit findings relating to major programs.
7. The programs tested as major programs included:
 - U. S. Department of Justice
YAWPS Sexual Assault Clinician
YAWPS Domestic Violence Program
Rape Crisis Outreach Program
CPDA 18.168
 - U. S. Department of Health and Human Services:
Family Violence Program
CPDA 19.071
8. The threshold for distinguishing Types A and B programs was \$156,274
9. Calabasas Women's Shelter was determined to be a high-risk entity.

The accompanying notes are an integral part of this statement.

Seidlin, Myers & White (APC)
Los Angeles, California
15

(Company Name) Shaker

SCHEDULE OF FEES AND QUESTIONED COSTS

December 31, 2008

FINDINGS - FINANCIAL STATEMENTS AUDIT

REPORTABLE CONDITIONS

No reportable conditions were identified during the audit.
Total questioned costs

\$ 0

The accompanying notes are an integral part of this statement.

Shaker, Myers & White (APC)
Lead Certified Accountant

18

SUPPLEMENTAL INFORMATION

Revised, Revised & Revised (RPR) Revised, Revised & Revised (RPR)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524	525	526	527	528	529	530	531	532	533	534	535	536	537	538	539	540	541	542	543	544	545	546	547	548	549	550	551	552	553	554	555	556	557	558	559	560	561	562	563	564	565	566	567	568	569	570	571	572	573	574	575	576	577	578	579	580	581	582	583	584	585	586	587	588	589	590	591	592	593	594	595	596	597	598	599	600	601	602	603	604	605	606	607	608	609	610	611	612	613	614	615	616	617	618	619	620	621	622	623	624	625	626	627	628	629	630	631	632	633	634	635	636	637	638	639	640	641	642	643	644	645	646	647	648	649	650	651	652	653	654	655	656	657	658	659	660	661	662	663	664	665	666	667	668	669	670	671	672	673	674	675	676	677	678	679	680	681	682	683	684	685	686	687	688	689	690	691	692	693	694	695	696	697	698	699	700	701	702	703	704	705	706	707	708	709	710	711	712	713	714	715	716	717	718	719	720	721	722	723	724	725	726	727	728	729	730	731	732	733	734	735	736	737	738	739	740	741	742	743	744	745	746	747	748	749	750	751	752	753	754	755	756	757	758	759	760	761	762	763	764	765	766	767	768	769	770	771	772	773	774	775	776	777	778	779	780	781	782	783	784	785	786	787	788	789	790	791	792	793	794	795	796	797	798	799	800	801	802	803	804	805	806	807	808	809	810	811	812	813	814	815	816	817	818	819	820	821	822	823	824	825	826	827	828	829	830	831	832	833	834	835	836	837	838	839	840	841	842	843	844	845	846	847	848	849	850	851	852	853	854	855	856	857	858	859	860	861	862	863	864	865	866	867	868	869	870	871	872	873	874	875	876	877	878	879	880	881	882	883	884	885	886	887	888	889	890	891	892	893	894	895	896	897	898	899	900	901	902	903	904	905	906	907	908	909	910	911	912	913	914	915	916	917	918	919	920	921	922	923	924	925	926	927	928	929	930	931	932	933	934	935	936	937	938	939	940	941	942	943	944	945	946	947	948	949	950	951	952	953	954	955	956	957	958	959	960	961	962	963	964	965	966	967	968	969	970	971	972	973	974	975	976	977	978	979	980	981	982	983	984	985	986	987	988	989	990	991	992	993	994	995	996	997	998	999	1000	1001	1002	1003	1004	1005	1006	1007	1008	1009	1010	1011	1012	1013	1014	1015	1016	1017	1018	1019	1020	1021	1022	1023	1024	1025	1026	1027	1028	1029	1030	1031	1032	1033	1034	1035	1036	1037	1038	1039	1040	1041	1042	1043	1044	1045	1046	1047	1048	1049	1050	1051	1052	1053	1054	1055	1056	1057	1058	1059	1060	1061	1062	1063	1064	1065	1066	1067	1068	1069	1070	1071	1072	1073	1074	1075	1076	1077	1078	1079	1080	1081	1082	1083	1084	1085	1086	1087	1088	1089	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099	1100	1101	1102	1103	1104	1105	1106	1107	1108	1109	1110	1111	1112	1113	1114	1115	1116	1117	1118	1119	1120	1121	1122	1123	1124	1125	1126	1127	1128	1129	1130	1131	1132	1133	1134	1135	1136	1137	1138	1139	1140	1141	1142	1143	1144	1145	1146	1147	1148	1149	1150	1151	1152	1153	1154	1155	1156	1157	1158	1159	1160	1161	1162	1163	1164	1165	1166	1167	1168	1169	1170	1171	1172	1173	1174	1175	1176	1177	1178	1179	1180	1181	1182	1183	1184	1185	1186	1187	1188	1189	1190	1191	1192	1193	1194	1195	1196	1197	1198	1199	1200	1201	1202	1203	1204	1205	1206	1207	1208	1209	1210	1211	1212	1213	1214	1215	1216	1217	1218	1219	1220	1221	1222	1223	1224	1225	1226	1227	1228	1229	1230	1231	1232	1233	1234	1235	1236	1237	1238	1239	1240	1241	1242	1243	1244	1245	1246	1247	1248	1249	1250	1251	1252	1253	1254	1255	1256	1257	1258	1259	1260	1261	1262	1263	1264	1265	1266	1267	1268	1269	1270	1271	1272	1273	1274	1275	1276	1277	1278	1279	1280	1281	1282	1283	1284	1285	1286	1287	1288	1289	1290	1291	1292	1293	1294	1295	1296	1297	1298	1299	1300	1301	1302	1303	1304	1305	1306	1307	1308	1309	1310	1311	1312	1313	1314	1315	1316	1317	1318	1319	1320	1321	1322	1323	1324	1325	1326	1327	1328	1329	1330	1331	1332	1333	1334	1335	1336	1337	1338	1339	1340	1341	1342	1343	1344	1345	1346	1347	1348	1349	1350	1351	1352	1353	1354	1355	1356	1357	1358	1359	1360	1361	1362	1363	1364	1365	1366	1367	1368	1369	1370	1371	1372	1373	1374	1375	1376	1377	1378	1379	1380	1381	1382	1383	1384	1385	1386	1387	1388	1389	1390	1391	1392	1393	1394	1395	1396	1397	1398	1399	1400	1401	1402	1403	1404	1405	1406	1407	1408	1409	1410	1411	1412	1413	1414	1415	1416	1417	1418	1419	1420	1421	1422	1423	1424	1425	1426	1427	1428	1429	1430	1431	1432	1433	1434	1435	1436	1437	1438	1439	1440	1441	1442	1443	1444	1445	1446	1447	1448	1449	1450	1451	1452	1453	1454	1455	1456	1457	1458	1459	1460	1461	1462	1463	1464	1465	1466	1467	1468	1469	1470	1471	1472	1473	1474	1475	1476	1477	1478	1479	1480	1481	1482	14
---	---	---	---	---	---	---	---	---	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	----

Keywords: child sexual abuse; disclosure; social support

© 2006 The Authors
Journal compilation © 2006 Blackwell Publishing Ltd

Abstract

[illegible]

2010

MANAGEMENT LETTER

After Issue Date

Address/Company Location

104, North CPA

11 Executive, Jr., Dr., /A

San Jose, CA

Notes

Address/Location of
Company/Company Location

Notes p. 1, page

Company/Company Location



45, 46, 47, 48, 49

San Jose, CA

PO Box 100

San Jose, CA

CPA 47, 48, 49

CPA 47, 48, 49, 50, 51

CPA 47, 48, 49, 50

CPA 47, 48, 49, 50

www.serlinmyerswhite.com

1-800-368-0000

The Board of Directors
California Retirement System
Lake Charles, Louisiana

In planning and performing our audit of the financial statements of California Retirement System for the year ended December 31, 2003, we considered the Organization's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control.

We previously reported on the Organization's internal control in our report dated February 3, 2004. This letter does not affect our report dated February 3, 2004, on the financial statements of California Retirement System.

Other Year Suspensions:

None.

Current Year Suspensions:

Control and the controls:

The 2003 W-2's did not reflect all employees covered by the retirement plan as participating in a retirement plan. The 2003 Louisiana unemployment reports did not report the correct LAC taxable wages resulting in an underpayment of taxes. Forms 1099 were not prepared timely. We discussed the above matters with management and accounting and they will be corrected in 2004.

Check processing:

We noted that numerous computer checks were written by hand. We recommended that whenever possible, disbursements be generated by computer. This matter was also discussed with management and accounting and will be implemented in 2004.

Serlin, Myers & White (S&W)

February 3, 2004